

E.M.G. YADAVA WOMEN'S COLLEGE , MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A+ & CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS With OBE

BACHELOR OF COMMERCE

PROGRAMME CODE - C

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14
 (An Autonomous Institution – Affiliated to Madurai Kamaraj University) Re-accredited (3rd
 Cycle) with Grade A⁺ with CGPA 3.51 by NAAC

DEPARTMENT OF COMMERCE – UG

B.Com

CBCS with OBE

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Maximum Allotted			Credits
						CIA	SE	Total	
III	III	22OUCOM31	Core -Business Environment	5	3	25	75	100	4
	III	22OUCOM32	Core – Principles of Insurance	5	3	25	75	100	4
	III	22OUCOM33	Core - Financial Accounting-III	6	3	25	75	100	4
	III	22OUCOM34	Core – Costing	6	3	25	75	100	5
	III	22OUCOMGECO3	GEC - III Business Statistics	6	3	25	75	100	5
	IV	22OUCOMSE3P	SEC : Commerce Practical	2	2	40	60	100	2
IV	III	22OUCOM41	Core -Entrepreneurship Development	5	3	25	75	100	4
	III	22OUCOM42	Core - Auditing	5	3	25	75	100	4
	III	22OUCOM43	Core -Banking	5	3	25	75	100	4
	III	22OUCOM44	Core - Partnership Accounts	6	3	25	75	100	5
	III	22OUCOMGECO4	GEC -IV Business Mathematics	5	3	25	75	100	4
	IV	22OUCOMSE4	SEC : Financial Markets & Services	2	2	25	75	100	2
	IV	22OUCOMSE4P	SEC : MS Office Practical	2	2	40	60	100	2
			Total	60					49

GEC : Generic Elective Course

SEC : Skill Enhancement Course

DSEC : Discipline Specific Elective Course **AECC**: Ability Enhancement Compulsory

Course **IDC** : Inter Disciplinary Course

DSEC - Discipline Specific Elective Course Semester – V

DSEC - I (Choose any

one)

Management Accounting - 22OUCOMDSE5A

Human Resource Management - 22OUCOMDSE5B

DSEC - II (Choose any one)

Tally Practical - 22OUCOMDSE5CP

E-Commerce - 22OUCOMDSE5D

Semester – VI**DSEC - III (Choose any one)**

Financial Management
Services Marketing

- 22OUCOMDSE6A
- 22OUCOMDSE6B

NOTE:

The students are permitted to obtain additional credits (Optional)

- MOOCs
- SWAYAM
- NPTEL Course

Project:

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

Compulsory Courses:

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOC P	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30 Hrs	I B.Com
I	I & II	Certificate Course	22COMC 22COMC P	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90 Hrs	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMD P	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90 Hrs	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMAD P 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90 Hrs	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVAC P	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90 Hrs	III B.Com Students

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part – III	22OUCOM31	Business Environment	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To understand the basic concepts business Environment.
2. To familiarize the students about the New Industrial Policy 1991.
3. To create awareness about the Social responsibility of business and Social audit
4. To study the concepts of MSME's and Industrial Sickness.
5. To analyze the Technological Environment and the Global Environment

Course Content:

UNIT: I - Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic environment: Economic system Capitalism, Socialism: Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.

UNIT : II - New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features– Liberalization, Privatization and Globalization(CPG)-Merits and Demerits and Features: – Forms of Privatization -Arguments for and against Privatization-.Trade Agreements: Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS.

UNIT : III - Social Responsibility of business – Dimensions of social responsibility– Responsibility to shareholders, employees, consumers, government and community- Arguments for and against social responsibility – Social Audit-features-benefits of social audit- Limits to social Responsibility.

UNIT : IV - Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME -importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector.

UNIT : V - Industrial Sickness – Definition- Kindness of sicknesses and their causes- Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business Ethics- Nature of Business Ethics in India-Role of

Trade Association in Business Ethics

Text Book:

1. Chidambaram .K & Alagappan.V, *Business Environment*, Vikas Publishing House, New Delhi, 2012.

Reference Books:

1. Aswathappa .K, *Essential of Business Environment* , Himalaya Publishing house, Mumbai, 2014.
2. Francies Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2014
3. Nair-Banjaree, Agarwal, *Essentials of Business Environment* ,Praekathi Prakasham Publication, 2010
4. Rosy Joshy, Sangam Kapoor, *Business Environment*, Kalyani Publishers, New Delhi, 2014.
5. Sankaran .S, *Business Environment*, Margham Publications, Chennai, 2014.

Web Resources:

1. <https://www.toppr.com/guides/business-environment/>
2. <https://www.toppr.com/guides/business-environment/>
3. <https://www.taxmann.com/post/blog/business-environment-meaning-characteristics-and-importance/>

E Book:

1. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf

Pedagogy:

Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: This course will be make the students to know the technological improvement and entry of new competition in the market.

Knowledge and Skill: This course will be make the students to create the awareness of the perfect business strategy.

Activities to be given: To prepare the report in the MSME and Industrial polices.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic concepts business Environment	K1 to K3
CLO2	Familiarize the students about the New Industrial Policy 1991.	K1 to K3
CLO3	Create awareness about the social responsibility of business and social audit.	K1 to K3
CLO4	Study the concepts of MSME'S and Industrial Sickness.	K1 to K3
CLO5	Analyze the technological Environment and the Global Environment.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

**1-Basic Level
Level**

2- Intermediate Level

3- Advanced

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic environment: Economic system Capitalism, Socialism: Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.	18	Chalk and Talk
II	New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features– Liberalization, Privatization and Globalization(CPG)-Merits and Demerits and Features: – Forms of Privatization - Arguments for and against Privatization-.Trade Agreements: Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS	18	Chalk and Talk, on the spot test
III	Social Responsibility of business – Dimensions of social responsibility–Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility – Social Audit-features-benefits of social audit- Limits to social Responsibility.	18	Chalk and Talk, group discussion
IV	Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME -importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector.	18	Chalk and Talk, PPT, group discussion , on the spot test
V	Industrial Sickness – Definition- Kindness of sicknesses and their causes-Consequences of Industrial Sickness- Remedial measures- The Sick Industrial Companies (Special Provisions) Act 1985-Business Ethics- Nature of Business Ethics in India-Role of Trade Association in Business Ethics	18	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer:Ms.P. Vimala

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part III	22OUCOM32	Principles of Insurance	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To Understand the conceptual framework of insurance.
2. To familiarize the students to determine the Life insurance policy and their procedures.
3. To Provide the subject matters of Marine insurance.
4. To analyse the procedures for Fire insurance and Rate fixing of Fire insurance.
5. To understand the Concept of Insurance Regulatory and Development Authority of India (IRDA).

Course Content:

Unit : I – Insurance-Definition- Nature & principles of Insurance –Role & importance of Insurance – Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.

Unit : II - Life Insurance – Features of Life Insurance– Procedure for taking a life policy – Kinds of Life Insurance policies –(Whole life policy, endowment policy, children policy, money back policy, joint life policy) – Settlement of claim- Surrender value

Unit : III - Marine Insurance – Definition- Subject matters of Marine Insurance- Principles of Marine Insurance- Classes of Marine policies – kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) – Document required for claims.

Unit : IV - Fire Insurance – Definition- Principles of Fire Insurance- Kinds of Fire policies – Policy conditions–Rate fixing of fire Insurance – Procedure for settlement of claim– Reinsurance.

Unit : V - Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization– Cases for and against privatization of Insurance –Property Insurance- Meaning- Types- Health Insurance- Meaning- Benefits

Text Book:

1. Mishra.M.N , *Insurance Principles and Practices*, S.Chand & sons, New Delhi, 2014, 21st Edition.

Reference Books:

1. Anand Ganguly, *Insurance Management*, New Age International, New Delhi, 2013.
2. Alka Mittal, S.L. Gupta, *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2013.

3. A. Moorthy, *Principles of Practice of Insurance*, Margam Publications, Chennai, 2012.
4. Nalini Prava Tripathy, Prabir Pal, *Insurance Theory & Practice*, Prentice Hall of India, New Delhi, 2012.
5. Dr. P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House Pvt Ltd, Mumbai, 2013.

Web Resources: ,

1. <https://www.maxlifeinsurance.com/blog/life-insurance/types-of-insurance>
2. <https://gacbe.ac.in/pdf/ematerial/18BCO32C-U2.pdf>
3. <https://cleartax.in/g/terms/irda-insurance-regulatory-and-development-authority>

E Book:

1. <https://www.google.co.in/books/edition/Insurance Principles and Practice/sA1gwgEACAAJ?hl=en>

Pedagogy:

Chalk and Talk, PPT, group discussion.

Rationale for nature of Course:

Knowledge and skill oriented and analysis various types of insurance in our day to day life.

Knowledge and Skill:

To knowledge the life insurance marine insurance fire insurance procedure and rules and regulations.

Activities to be given:

To collect different forms of insurance.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the conceptual framework of insurance.	K1 to K3
CLO2	Identify the Types of Life Insurance policy.	K1 to K3
CLO3	Train the students about the subject matters of Marine insurance	K1 to K3
CLO4	analyze the procedures for Fire insurance and Rate fixing of Fire insurance.	K1 to K3
CLO5	amine the awareness on concept of Insurance Regulatory and Development Authority of India (IRDA).	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: Total (75 Hrs)**

UNITS	DESCRIPTION	HRS	MODE
I	Insurance-Definition- Nature & principles of Insurance –Role & importance of Insurance – Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.	15	Chalk andTalk,
II	Life Insurance – Features of Life Insurance– Procedure for taking a life policy – Kinds of Life Insurance policies –(Whole life policy, endowment policy, children policy, money back policy, joint life policy) – Settlement of claim- Surrender value.	15	Chalk and Talk, groupdiscussion
III	Marine Insurance – Definition- Subject matters of Marine Insurance- Principles of Marine Insurance- Classes of Marine policies – kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) – Document required for claims.	15	Chalk and Talk, groupdiscussion
IV	Fire Insurance – Definition- Principles of Fire Insurance- Kinds of Fire policies — Policy conditions–Rate fixing of fire Insurance – Procedure for settlement of claim– Reinsurance.	15	Chalk andTalk, , quiz, spottest
V	Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization– Cases for and against privatization of Insurance – Property Insurance- Meaning- Types- Health Insurance- Meaning- Benefits	15	Chalk and Talk, PPT, group discussion , quiz,

Course Designer:

M.Sriramajayam

Department of Commerce			II B.Com					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part III	22OUCOM33	Financial Accounting-III	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the Fire Insurance claims
2. To Identify the Royalty Accounts of accounting treatment
3. To Help the students gain practical knowledge in Insolvency Accounts
4. To make the learners to understand various installments purchase system
5. To Create awareness on Contract Accounts

Course Content:

Unit: I - Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.

Unit : II - Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries-Sub-lease.

Unit: III - Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors- Point to noted for preparation of Deficiency Account.

Unit: IV - Hire purchase System accounting – Definition-importance terms-main features – installments purchase system-Distinction between hire purchase and installment system-accounting treatment in the books of hire purchase and hire vendor – model journal entries -. Calculation of Interest – cash price- default and repossession.

Unit : V - Contract Accounts– Meaning-Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.

Books for Study:

1. Jain .S.P & Narang .K.L, *Advanced Accountancy* , Kalyani Publishers, New Delhi, 2019. (Unit I to IV)
2. Dr.R.Ramachandran , Dr.R.Srinivasan. *Cost Accounting*, Sri Ram Publications, Trichy, 2012. (Unit V)

Reference Books:

1. Arulanandam M.A & Raman.K.S, *Advanced Accountancy*, Himalaya Publishing House, Mumbai, 2012.
2. Iyengar. S.P., *Advanced Accounting*, Sultan Chand & Son, New Delhi, 2010.
3. Gupta.R.L, *Advanced Accountancy I*, Sultan Chand & Sons, New Delhi, 2013.
4. Pillai R.S.N & V.Bagavathy, *Fundamentals of Advanced Accounting*, S.Chand & Co, New Delhi, 2013.
5. Reddy. T.S, Murthy.A., *Advanced Accountancy*, Margham Publications, Chennai, 2013.

Web Resources:

1. <https://www.accountingcoach.com/financial-accounting/explanation>
2. <https://www.wallstreetmojo.com/financial-accounting/>
3. <https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals->

E-books:

1. <https://open.lib.umn.edu/financialaccounting/>

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: will be able to check and collect the preparation of Statement of Affairs

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Insolvency Accounts and Preparation of Contract Accounts.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics of Fire Insurance claims	K1 to K3
CLO2	Identify the Accounting treatment in the books of lesser and lessee	K1 to K3
CLO3	Apply the knowledge to Insolvency accounts of individual	K1 to K4
CLO4	Examine the Hire purchase System accounting And accounting treatment	K1 to K3
CLO5	Analyze the significance of Contract Accounts	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk and Talk
II	Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries-Sub-lease.	18	Chalk and Talk, PPT,group discussion
III	Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors-Point to noted for preparation of Deficiency Account.	18	Chalk and Talk, PPT,
IV	Hire purchase System accounting – Definition-importance terms-main features –installments purchase system-Distinction between hire purchase and installment system- accounting treatment in the books of hire purchase and hire vendor – model journal entries -. Calculation of Interest – cash price- default and repossession.	18	Chalk and Talk, PPT, group discussion , quiz, onthe spot test
V	Contract Accounts– Meaning-Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk and Talk, group discussion

Course Designer: Dr.G.Karthika

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part – III	22OUCOM34	Costing	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives

1. To understand the various concepts and methods of costing.
2. To enable the students to compute the cost of products, cost of jobs and process
3. Help the students Computation Calculation of Simple Average Price method
4. Make the learners aware of System of wage payment
5. To Measurement of Solving a Machine hour rate method

Course Content:**Unit: I**

Definition of cost- costing- Cost accounting and cost accountancy- Objectives , advantages- Difference between Cost Accounting and Financial accounting difference between Cost Accounting and Management accounting - Classification of costs-Methods of costing-Preparation of cost sheet, Tender or Quotations.

Unit : II

Materials control – Meaning of material control- objectives of material control - Essentials and advantages of material control - Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out(FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.

Unit : III

Labour Costs - System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.

Unit : IV

Accounting for Overheads - Basis of charging overheads-Allocation of overheads –Apportionment of overheads - Primary Distribution Method, Secondary Distribution Method - Repeated Distribution and Simultaneous equation method – Absorption of overheads – Machine hour rate method

Unit : V

Process costing – Features of process costing, -Types of industries using process costing, - Advantages and disadvantages of process costing - Normal loss, abnormal loss and abnormal gain. Inter process profit and equivalent production (Meaning & Objectives).

Text Book:

1. Dr. R.Ramachandran & Dr.R.Srinivasan, Cost Accounting, Sriram Publications, Trichy, 2016.

Reference Books:

1. Iyengar. S.P., *Advanced Cost Accounting*, Sultan Chand & Son, New Delhi ,2018.

2. Jain.S.P & .Narang.K.L, *Cost Accounting*, Kalyani Publishers, Ludhiana, 2020.
3. Murthy.A , Gurusamy.S , *Cost Accounting* ,Tata Mc.Graw-Hill Publications , New Delhi, 2019.
4. Reddy. T.S , Hariprasad Reddy .Y ,*Cost Accounting* .Margham Publications, Chennai, 2016.
5. R.S.N.Pillai, V. Bagavathi, *Cost Accounting*, S.Chand & Company Ltd, New Delhi, 2017.

Web Resources:

1. <https://www.accountingtools.com/articles/what-is-costing.html>
2. <https://www.coursera.org/learn/basics-of-cost-accounting-product-costing>
3. <https://cleartax.in/g/terms/cost-accounting>
4. <https://www.freshbooks.com/hub/accounting/cost-accounting>

E.books:

1. <https://www.pdfdrive.com/cost-books.html>

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: Can be a Cost Controller, Financial Consultants, Chief Accountant and Internal Auditors

Knowledge and Skill: To provides sufficient knowledge in cost data management to make vital decisions in the best interest of the enterprise as whole

Activities to be given: Assign the cost to the products and calculating the efficiency of cost usage.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic terms of costing	K1 to K3
CLO2	Identify the First in First Out (FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.	K1 to K3
CLO3	Apply the knowledge System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate	K1 to K3
CLO4	Analyze the Basis of charging overheads.	K1 to K3
CLO5	Examine the Features of process costing, Advantages and limitations	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN: TOTAL HOURS (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Definition of cost- costing- Cost accounting and cost accountancy- Objectives , advantages- Difference between Cost Accounting and Financial accounting difference between Cost Accounting and Management accounting - Classification of costs-Methods of costing-Preparation of cost sheet, Tender or Quotations	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Materials control – Meaning of material control- objectives of material control - Essentials and advantages of material control - Economic Order Quantity(EOQ)-Stock levels- Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out(FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	Labour Costs - System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
IV	Accounting for Overheads - Basis of charging overheads- Allocation of overheads –Apportionment of overheads - Primary Distribution Method, Secondary Distribution Method - Repeated Distribution and Simultaneous equation method – Absorption of overheads – Machine hour rate method	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	Process costing – Features of process costing, Advantages and limitations – Types of industries using process costing, - Advantages and disadvantages of process costing - Normal loss, abnormal loss and abnormal gain. Inter process profit and equivalent production (Theory only).	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: Mrs. B. Lalitha subhanam

Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part -III	22OUCOMGECO3	GEC - III Business Statistics	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives

- 1.To understand various statistical tools used in business.
- 2.To equip the students with the application of statistical tools in the analysis of data for decision making.
3. To be able to calculate measures of central tendency, measures of dispersion
4. To gain working knowledge on correlation and regression
5. To acquire skills towards solving problems in Index and time series analysis

Course Content:

Unit : I - Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit : II - Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's , Bowley's and Kelly's Co-efficient of skewness.

Unit : III - Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data –Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.

Unit : IV -Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.

Unit : V - Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).

Text Book:

R.S.N Pillai & Bagavathy.V, *Statistics (Theory & Practice)*, S.Chand & co, New Delhi, 2019.

Reference Books:

1. Alagar.K, *Business Statistics*, TataMcGraw Hill, New Delhi, 2017.
2. Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2021
3. Manoharan.M, *Statistical Methods*, Palani Paramount, Palani, 2021.
4. Wilson.M, *Business Statistics*, Himalaya Publishing House, Mumbai, 2017.
5. Chikkodi. C.M & Satyaprasad. B.G, *Business Statistics*, Himalaya Publishing House, Mumbai, 2018.

Web Resources:

1. https://www.analyzemath.com/statistics/introduction_statistics.html
2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/s704_multivariable5.html

E.Books:

1. https://www.analyzemath.com/statistics/introduction_statistics.html
2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/bs704_multivariable5.htm

Pedagogy:

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

Rationale for nature of Course:

Understand ‘statistics’ and apply it in business application.

Knowledge and Skill:

To make students use the proper methods to collect the data, employ the correct analyses, and effectively present the results.

Activities to be given:

Students are asked to collect data about population and literacy in their locality

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Describe the concepts of statistics and its applicability and understand various types of averages	K1 to K3
CLO2	Calculate Quartile, Mean and Standard deviation	K1 to K3
CLO3	Apply statistical tools such as correlation and regression for data analysis	K1 to K4
CLO4	Construct the index number	K1 to K3
CLO5	Solve the problems related to time series analysis	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-Basic Level
Level

2- Intermediate Level

3- Advanced

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling-Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	18	Chalk and Talk, PPT,
II	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's , Bowley's and Kelly's Co-efficient of skewness.	18	Chalk and Talk, PPT, Assignment
III	Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data – Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.	18	Chalk and Talk, PPT
IV	Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.	18	Chalk and Talk, PPT,
V	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs.V.Jeyapiya

Department of Commerce				II B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part-IV	22OUCOMSE3P	Commerce Practical	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To acquire practical knowledge in the use of various forms used in GST, banking & Insurance sectors.
2. To train the students in drafting of advertisement copy and preparation of project report for entrepreneurship.

Course Content:

Unit : I - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

Unit : II - Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..

Unit : III - Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.

Unit : IV - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study for successful Women Entrepreneur in India.

Unit : V - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration –Knowledge on registration certificate and Invoice format of GST.

Pedagogy: Chalk and Talk

Rationale for nature of Course: It enhance the students to learn and apply the basic commerce theory in Practical.

Knowledge and Skill: To draft adjustment copy and project report for entrepreneurship

Activities to be given: This course will make the students to cover the various forms used in GST, Banking & insurance sectors.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Preparation of Advertisement Copy	K1 to K3
CLO2	Understand various forms used in day-to-day banking transactions	K1 to K3
CLO3	Knowledge on various kinds of Life Insurance Policies	K1 to K3
CLO4	Preparation of Model Project Report	K1 to K3
CLO5	Knowledge on registration certificate and Invoice format of GST.	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	5	Chalk and Talk, PPT, quiz, on the spot test
II	Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..	5	Chalk and Talk, quiz, on the spot test
III	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.	5	Chalk and Talk, PPT, group discussion, and You tube Links
IV	Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study for successful Women Entrepreneur in India.	4	Chalk and Talk, PPT, quiz,
V	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.	11	Chalk and Talk, PPT, group discussion, quiz,

Course Designer: Mrs.M.Sriramajayam

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part III	22OUCOM41	Entrepreneurship Development	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the basic concepts of entrepreneurs and entrepreneurship development.
2. To learn the Theories of entrepreneurship and also motivational factors to be an entrepreneur.
3. To Help the students to identify the opportunities for women entrepreneurs
4. To familiarize the students with formalities of starting new business.
5. To develop a thorough understanding of various project Analysis.

Course Content:

UNIT : I - Entrepreneur – Meaning – Characteristics – Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole’s Classification – Functions (Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies.

UNIT : II - Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)

UNIT : III - Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs –Remedial measures –support and assistance for women entrepreneurs

UNIT : IV - Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning-Subsidy, Tax Concession.

UNIT:V - Project report – meaning –contents-importance – Precaution in preparing a project report - Project appraisal – Market feasibility - Technical feasibility, financial feasibility , Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.

Text Book :

1. Gordon.E & Natarajan.K , *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2018.

Reference Books:

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*, Sultan Chand, New Delhi, 2014.
2. Khanka, *Entrepreneurial Development*, S.Chand, New Delhi, 2013.
3. Neeta Baporikar, *Entrepreneurship Development & Project Management*, Himalaya Publishing House, Mumbai 2011.
4. Robert Hisrich , Michale Peter, Dean Shepherd, *Entrepreneurship*, Tata MC Graw hill, New Delhi, 2012..
5. Renu Arora, *Entrepreneurship Development*, Kalyani Publishers, Ludhiana, 2012.

Web Resources:

1. <https://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
2. <https://www.yourarticlelibrary.com/entrepreneurship/entrepreneurship-development-programmes-meaning-need-and-objectives-of-edp/40707>

E.books:

1. <https://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
2. http://sdeuoc.ac.in/sites/default/files/sde_videos/BCM4%20A13:BBA4%20A13%20-ENTREPRENEURSHIP%20DEVELOPMENT.pdf
3. <https://www.ddegjust.ac.in/studymaterial/mba/cp-401.pdf>

Pedagogy:Chalk and Talk, Seminar, Quiz, Assignment.

Rationale for nature of Course: Can be become as Entrepreneur

Knowledge and Skill: The students able to prepare a Model Project Report.

Activities to be given To enable the learner to understand about Entrepreneurship.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	To provide a theoretical background in About Entrepreneurship development	K1 to K3
CLO2	Knowing the Aspects of Women Entrepreneurship	K1 to K3
CLO3	Developing the knowledge of Starting New Business	K1 to K3
CLO4	Preparation of Project reports.	K1 to K3
CLO5	Analysing the project feasibility.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN: TOTAL HOURS(75hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Entrepreneur – Meaning – Characteristics – Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole’s Classification – Functions (Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies.	15	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)	15	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs –Remedial measures –support and assistance for women entrepreneurs	15	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
IV	Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession.	15	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	Project report – meaning –contents-importance – Precaution in preparing a project report - Project appraisal – Market feasibility - Technical feasibility, financial feasibility , Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.	15	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: S.Jayasakthi

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/week	CIA	SE	Total
IV	Part III	22OUCOM42	Auditing	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To understand the basic principles auditing.
2. To familiarise about the Final Audit, Interim Audit, Special Audit and how to prepare Audit Report
3. To create awareness about the Internal Control
4. To learn about the Vouching and verification and valuation of Assets and Liabilities
5. To enable the students to know about the Rights, Duties and liabilities of an Auditor

Course Content:

UNIT-I

Audit-Definition – objectives of Auditing – Differences between Book keeping Accountancy Auditing-Auditing and investigation - Advantages of Audit –Qualities of an auditor –Test Check –Precautions to be taken while applying test Test Check.

UNIT-II

Classification of Auditing : Deduction of Errors Deduction of Frauds – prevention of Errors and Frauds –Final Audit –Interim Audit – Special Audit –Cost Audit- Joint Audit – Propriety Audit – Systems Audit –Internal Audit –Internal Audit –Statutory Auditing –Audit Program –Audit note-Audit file –Working papers- Audit report: Meaning, scope, Important of Audit Report –Types of Audit Report.

UNIT-III

Internal control- Meaning –definition –importance –Internal check –Objects- Difference between Internal Check and Internal Audit, External Audit- Duties of an auditor in connection with internal check –Evaluative Criteria for Good Internal Check- Limitations of Internal Control – Evaluation of Internal Control.

UNIT-IV

Vouching – Meaning –Definition – Objects of Vouching –Importance –Duties of an auditor –Vouching of cash and trading transactions –Verification and Valuation of assets and liabilities.

UNIT-V

Audit of joint stock companies – Qualification, Disqualifications-Appointment – Removal- Rights – Duties of a Company Auditor – Liabilities of an auditor – Nature of liability – Civil Liability – Contractual Liability- Statutory Liability.

Text Book:

1. Tandon T.N, Practical Auditing, S.Chand & sons, New Delhi, 2013.

Reference Books:

1. R.C.Bhatia , Auditing, Ane Books Pvt,Ltd, , New Delhi, 2016.
2. Dinkar Pagare, Principles and practice of Auditing, Sultan Chand, New Delhi, 2010.
3. Jagdeesh Prakash, Principles and Practice of Auditing, Kalyani Publishers, Ludhiana, 2016.
4. Pradeep Kumar, Auditing Principles & Practices, Kalyani Publishers, Ludhiana, 2011.
5. Thanulingam.N, Theory and practice of Auditing, Himalayan Publishing House, Mumbai, 2011.

Web Resources: ,

1. <https://resources.infosecinstitute.com/topic/itac-planning/>
2. <https://asq.org/quality-resources/auditing>
3. <https://cleartax.in/s/accounting-and-auditing>.

E Book:

1. <https://book.google.co.in/books/about/AUDITING.html?id=-DK-CAAAQBAJ>

Pedagogy: Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: This course will be make the students to develop the auditing work

Knowledge and Skill: This course will be make the students auditing principles and procedure.

Activities to be given: To prepare the audit report and voucher.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the conceptual framework of principles of Audit	K1 to K3
CLO2	Identify the classification of Audit	K1 to K3
CLO3	Train the students about the evaluation of internal control	K1 to K3
CLO4	make the Vouching of cash and trading transactions.	K1 to K3
CLO5	create awareness on the liabilities of an auditor.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: TOTAL HOURS (75hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Audit-Definition – objectives of Auditing – Differences between Book keeping Accountancy Auditing-Auditing and investigation- Advantages of Audit –Qualities of an auditor –Test Check –Precautions to be taken while applying test Test Check.	15	Chalk and Talk, PPT, group discussion.
II	Classification of Auditing : Detection of Errors Detection of Frauds – prevention of Errors and Frauds –Final Audit –Interim Audit – Special Audit –Cost Audit- Joint Audit –Propriety Audit – Systems Audit –Internal Audit –Internal Audit –Statutory Auditing –Audit Program –Audit note-Audit file –Working papers- Audit report: Meaning,scope,Important of Audit Report –Types of Audit Report	15	Chalk and Talk, PPT, group discussion.
III	Internal control- Meaning –definition –importance – Internal check –Objects- Difference between Internal Check and Internal Audit, External Audit- Duties of an auditor in connection with internal check –Evalative Criteria for Good Internal Check- Limitations of Internal Control – Evaluation of Internal Control.	15	Chalk and Talk, PPT, group discussion.
IV	Vouching – Meaning –Definition – Objects of Vouching –Importance –Duties of an auditor –Vouching of cash and trading transactions –Verification and Valuation of assets and liabilities.	15	Chalk and Talk, PPT, group discussion.
V	Audit of joint stock companies – Qualification, Disqualifications-Appointment – Removal- Rights – Duties of a Company Auditor – Liabilities of an auditor – Nature of liability – Civil Liability – Contractua Liability- Statutory Liability.	15	Chalk and Talk, PPT, group discussion.

Course Designer: Dr.M.Sriramajayam

Department of Commerce			II B.Com					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part III	22OUCOM43	Banking	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the relationship between a banker and customers.
2. To identify the different types of Negotiable Instruments.
3. To determine the duties and statutory protection to a paying bankers.
4. To make the learners aware of the principles of and types of lending .
5. To apply the recent trends in banking system.

Course Content:

Unit : I - Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit.

Unit : II – Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.

Unit: III - Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker- Payment in due course- Holder in due Course collecting banker: Duties -Statutory Protection - Basis of negligence.

Unit: IV – Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).

Unit: V –Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque –

Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for Ebanking – Advantages of E-banking – Constraints in E-banking – Frauds in Internet Banking – Security Measures – Real time Gross Settlement(RTGS).

Books for Study:

1. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory Law & Practice, Himalaya Publishing House, Mumbai, 2021.

Reference Books:

1. S.Gurusamy, Banking Theory, Law & Practice, Vijay Nicole Imprints, 2017.
2. S.N.Maheswari, Banking Theory, Law & Practice, Kalyani Publications, 2014
3. Rajesh.R & Sivagnanasithi, Banking Theory Law & Practice, Tata McGraw Hill Publications, New Delhi, 2013.
4. Raman .B.S, Banking Theory, Law & Practice, United Publishers, Mangalore, 2010
- A.V.Ranganadhachary & D.S.Rao, Banking Theory Law & Practice, Kalyani Publications 2007.

Web Resources:

1. <http://www.ismsedu.com/E-Banking%20Management.pdf2>.
2. <https://www.freebookcentre.net/Business/Banks-and-Banking-Books.html>
3. <https://www.pdfdrive.com/digital-bank-strategies-to-launch-or-become-a-digital-bank-e180766363.html>

E Book:

1. <https://bookauthority.org/books/best-investment-banking-ebooks>
2. <https://www.careerlauncher.com/banking/ebooks/>
3. <https://www.safalta.com/banking/e-books>

Pedagogy: Chalk and Talk, PPT, group discussion.

Rationale for nature of Course:

To attain the knowledge on the functioning of banks and their regulation.

Knowledge and Skill:

To acquire the knowledge on the functions of RBI, Commercial banks and recent trends in banking concept and technology.

Activities to be given:

To collect and fill different types of banks forms (Application forms, Cheque, Demand Draft, etc.)

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the relationship between a banker and customers.	K1 to K3
CLO2	Identified the different types of Negotiable Instruments.	K1 to K3
CLO3	Determined the duties and statutory protection to a paying bankers.	K1 to K4
CLO4	Analysed the principles of and types of lending	K1 to K3
CLO5	Applied the recent trends in banking system.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2
	1-Basic Level	2- Intermediate Level		3- Advanced Level		

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit..	15	Chalk and Talk
II	Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.	15	Chalk and Talk, on the spot test
III	Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course collecting banker: Duties - Statutory Protection - Basis of negligence.	15	Chalk and Talk, group discussion
IV	Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).	15	Chalk and Talk, PPT, group discussion , on the spot test
V	Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque – Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for Ebanking – Advantages of E-banking – Constraints in E-banking – Frauds in Internet Banking – Security Measures – Real time Gross Settlement(RTGS).	15	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer: Miss. A.Nazima

Department of Commerce				II B.Com				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part – III	22OUCOM44	Partnership Accounts	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
<input type="checkbox"/>		

Course Objectives:

1. Enable the students to understand the fixed and fluctuating capital
2. To identify the Accounting standards
3. Enable the student treatment of goodwill
4. Make the learners aware of Garner versus murray rules
5. To create awareness on the piece meal distribution

Course Content:

Unit : I –Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

Unit : II – Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account–Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Unit : III - Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner’s capital account –Joint Life Policy .

Unit : IV - Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Unit : V - Piece-Meal Distribution: Proportionate capital method and Maximum loss method.

Books for Study:

T.S.Reddy& A. Murthy, *Advanced Accountancy*, Revised Edition - 2012,

Reference Books:

1. S. P. Jain & K.L Narang, *Partnership Accounts*, Revised Edition– 2017, Kalyani Publishers, Ludhiana
2. M.A Arulanandam& K.S Raman, *Advanced Accountancy*, Revised Edition– 2016, Himalaya Publishing company Ltd, Mumbai.
3. R.L.Gupta& M. Radaswamy, *Advanced Accountancy*, Revised Edition– 2017 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
4. S.P. Iyengar, *Advanced Accountancy*, Revised Edition– 2012, Sultan Chand & Sons Publishers, New Delhi. Margham Publications, 24, Rameshwaram Road, T.Nagar, Chennai - 17.
5. M.C. Shukla & T.S.Grewel, *Advanced Accountancy*, Revised Edition– 2013, S.Chand Publication, New Delhi.

Web Resources:

1. <https://www.inspirenignite.com/jntuh/18ccp402c-partnership-accounts-syllabus-for-commercial-computer-practice-4th-sem-c18-curriculum-tssbtet/>
2. <https://www.studocu.com/row/document/jamaa%D8%A9-bnha/accounting-principles/accounting-in-partnerships-the-whole-syllabus-pdf/27478368>
3. <https://www.edudwar.com/cbse-class-12th-accountancy-syllabus/>
4. <https://www.vedantu.com/syllabus/cbse-class-12-accountancy-syllabus>

E-books

1. <http://www.sultan-chand.com/download/finalma.pdf>
2. [https://www.academia.edu/9110289/ACCOUNTING FOR PARTNERSHIP BASIC CONCEPTS](https://www.academia.edu/9110289/ACCOUNTING_FOR PARTNERSHIP BASIC CONCEPTS)
3. https://www.pearsoned.ca/highered/divisions/virtual_tours/lee/sample.pdf

Pedagogy:

Chalk and Talk, PPT, group discussion

Rationale for nature of Course: To understand the concepts of Partnership firms, admission, Retirement and insolvency of individuals and applied it in the business.

Knowledge and Skill: To impart knowledge and skill in the preparation of various accounts relating to partnership firms, admission, Retirement and insolvency of individuals.

Activities to be given: Guide the students to visit a local partnership firm to gain in –house knowledge on accounts keeping.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics partnership	K1 to K3
CLO2	Identify the accounting standards	K1 to K3
CLO3	Apply the knowledge calculation the capital of new firm	K1 to K3
CLO4	Analyze the significance of Garner versus murray	K1 to K3
CLO5	Examine the piece meal distribution	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: TOTAL HOURS(90hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

IV	Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	Piece-Meal Distribution: Proportionate capital method and Maximum loss method	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: Mrs. T. Karthiyayini

Department of Commerce			II B.Com					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part-III	22OUCOMGEC04	GEC -IV Business Mathematics	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To learn important mathematical concepts and tools
2. To acquire the mathematical skills and its application in business.
3. To Examine the appropriate method for calculation of Interest.
4. To Compute small / micro differences using differential calculus.
5. To Solve problems in matrices

Course Content:**UNIT : I**

Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans law.

UNIT: II

Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems

UNIT: III

Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate – Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

UNIT: IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

UNIT: V

Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .

Books for Study:

1. Manoharan .M & Elango.C ,*Business Mathematics*, Palani Paramount

Publications, Palani, 2013.

Reference Books:

1. Sundaresan.V & Jeyaseelan S.D, *An introduction to Business Mathematics*, S.Chand & Company, New Delhi, 2015.
2. Sancheti.D.C., Kapoor.V.K, *Business Mathematics*, Sultan Chand and Sons, New Delhi, 2012.
3. Verma .A.P. ,*Business Mathematics*, Asian Books Pvt Ltd, 2010
4. Vittal.P.R, *Business Mathematics & Statistics*, Margham Publications, Chennai, 2012.
5. Wilson .M, *Business Mathematics*, Himalaya Publications, Mumbai, 2012

Web Resources:

1. https://www.amsi.org.au/teacher_modules/Sets_and_venn_diagrams.html
2. <https://www.investopedia.com/articles/investing/020614/learn-simple-and-compound-interest.asp>
3. <https://www.toppr.com/guides/maths/determinants/adjoint-and-inverse-of-a-matrix/>

E Book:

1. <https://byjus.com/maths/differential-calculus/>
2. <https://firmfunda.com/maths/commercial-arithmetic/simple-compound-interest/introduction-compound-interest>

Pedagogy:

Chalk and Talk, PPT, group discussion.

Rationale for nature of Course:

To understand the important role of Business Mathematics in all facets of the businessworld.

Knowledge and Skill:

Business maths increases students efficiency in managing and making critical decision with regards to profit and loss .

Activities to be given:

Research about calculations based on period for banker's discount and true discount , Banker's gain and Discounting of bills.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Apply mathematics in common business practices	K1 to K3
CLO2	Explain and apply various mathematical applications	K1 to K3
CLO3	Aid financial interest calculations in business transactions	K1 to K4
CLO4	Give solutions to business problems with the help of various mathematical tools including Differential and Integral Calculus	K1 to K4
CLO5	Apply mathematics in variety or number of ways of arrangements of events	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	2	2	2	2	2	2
CLO3	3	2	3	3	3	3
CLO4	2	3	3	3	2	2
CLO5	2	3	3	3	3	3

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: Total (75 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans law.	15	Chalk and Talk
II	Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula– Rules to write – Practical problems.	15	Chalk and Talk, on the spot test
III	Commercial Arithmetic – Interest – Simple-Compound – Normal rate –Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.	15	Chalk and Talk, group discussion
IV	Differential calculus(excluding trigonometric functions) – Rules – Sum rules – Product rule –Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.	15	Chalk and Talk, PPT, group discussion , on the spot test
V	Determinants – Cramer's Rule– Properties –Product – Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .	15	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer: Mrs.V.Jeyapriya

Department of Commerce				II B.Com				
Sem	Category	Course Code	CourseTitle	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part-IV	22OUCOMSE4	SEC-Financial Markets & Services	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To help the students to learn the various constituents of financial markets and their services.
2. To learn about the operations of Securities market.

Course Content:

Unit :I - Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.

Unit :II - New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

Unit :III - Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .

Unit :IV - Merchant banking– Functions – Services of merchant banks – Qualities required Of merchant bankers.

UNIT :V - Mutual fund– Concept & Objectives - Types – Classification – Importance Organization & operation of the fund.

Text Book:

Gordon. E and Natarajan. K ,*Financial Market and services*, Himalaya Publishing House, Mumbai, 2013.

Reference Books:

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation*, Tata Mc Graw Hill, New Delhi, 2013.
2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2009.
4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, New Delhi,2010.
5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, New Delhi,2013.

Pedagogy: Chalk and Talk

Rationale for nature of Course: It will cover the aspects of various constituents of financial markets and their services

Knowledge and Skill: It helps to acquire knowledge about the operations of securities of market.

Activities to be given: To analyse and collect the details of share price in various companies.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the Financial System	K1 to K3
CLO2	Understand various Secondary Market Procedure.	K1 to K3
CLO3	Concept of new issue market	K1 to K3
CLO4	Learn merchant banking	K1 to K3
CLO5	Aware mutual fund operations	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.	5	Chalk and Talk, PPT, quiz, on the spot test
II	New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.	5	Chalk and Talk, quiz, on the spot test
III	Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .	5	Chalk and Talk, PPT, group discussion ,and You tube Links
IV	Merchant banking– Functions – Services of merchant banks – Qualities required Of merchant bankers	4	Chalk and Talk, PPT quiz,
V	Mutual fund– Concept & Objectives - Types – Classification – Importance Organization & operation of the fund.	11	Chalk and Talk, PPT, group discussion , quiz,

Course Designer: Mrs.K.Padmavathy

Department of Commerce				II B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part-IV	22OUCOMSE4P	SEC-MS Office Practical	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To train the students in document preparation.
2. To develop the presentation skills of the students with Power point.

Course Content:

Unit : I - Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.

Unit : II - Formatting a word document – Changing Margins – Line spacing – Font size Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.

Unit : III - Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.

Unit : IV - Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.

Unit : V - Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.

Text Book

Sanjay Saxena, *MS Office for Every One*, Vikas Publishing House, New Delhi, 2012.

List of Programs:

1. Program for prepare Invitation
2. Program for making Documents.
3. Program for student mark list using tables.
4. Program for preparing final accounts.

5. Program for preparing PPT and students Database creation using Access.

Pedagogy: Chalk and Talk

Rationale for nature of Course: This course will cover the aspects of basic excel, word and power point

Knowledge and Skill: It imbrues the student knowledge on usage of such MS office in future workplace

Activities to be given: To prepare invitation, make documents, tables, PPT and final document.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the Accounting Concept and Conventions.	K1 to K3
CLO2	Understand various subsidiary Books.	K1 to K3
CLO3	Knowledge to gain - Prepare Petty Cash Book.	K1 to K3
CLO4	Learn the Final Accounts & Preparation.	K1 to K3
CLO5	Aware to Trial Balance Preparation.	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.	5	Chalk and Talk, PPT, quiz, on the spot test
II	Formatting a word document – Changing Margins – Line spacing – Font size Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.	5	Chalk and Talk, quiz, on the spot test
III	Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.	5	Chalk and Talk, PPT, group discussion, and You tube Links
IV	Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.	4	Chalk and Talk, PPT, quiz,
V	Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.	11	Chalk and Talk, PPT, group discussion, quiz,

Course Designer: Mrs.M.Neelavathy